

Form **3** *Wisconsin Partnership and Economic Development Surcharge Return*

**2011**

For 2011 or taxable year beginning                                         and ending                                        

**Complete form using BLACK INK.** **Due Date:** 15th day of 4th month following close of taxable year.

DO NOT STAPLE OR BIND

Name \_\_\_\_\_

Number and Street \_\_\_\_\_ Suite Number \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP (+ 4 digit suffix if known) \_\_\_\_\_ **A** Federal Employer ID Number \_\_\_\_\_

**D** Check  type of entity that is filing this return:

1  General partnership      4  Limited liability company      6  Other (explain below) \_\_\_\_\_

2  Limited liability partnership      5  Dairy cooperative filing Form 3 solely for purposes of computing and allocating dairy cooperatives credit \_\_\_\_\_

3  Limited partnership

**B** Business Activity (NAICS) Code \_\_\_\_\_

**C** State of Formation \_\_\_\_\_ and Year \_\_\_\_\_

Enter abbreviation of state in box, or if a foreign country, enter below.                    

Check  if applicable and see instructions:

- E**  If you have an extension of time to file, enter the extended due date
- F**  If this is an amended return, include an explanation of the changes.
- G**  If you are filing a Form 1CNP on behalf of nonresident partners.
- H**  If you have related entity expenses and are required to file Schedule RT with this return.
- I**  If the partnership has terminated.      **J**  If this is the first return.
- K** Number of partners ▶ \_\_\_\_\_      **L** Number of nonresident partners ▶ \_\_\_\_\_



IF NO ENTRY, LEAVE BLANK

ENTER NEGATIVE NUMBERS LIKE THIS → -1000      NOT LIKE THIS → (1000)      NO COMMAS; NO CENTS

**Part I Computation of Surcharge – Fill Out ONLY If Partnership Has Gross Receipts of \$4 Million or More**

<b>1</b>	Enter the partnership gross receipts from trade or business activities (see instructions) . . . .	<b>1</b>	_____	<b>.00</b>
<b>2</b>	Enter the net business income (do not include net farm profit or loss; see instructions) . . . . .	<b>2</b>	_____	<b>.00</b>
<b>3</b>	Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). <b>This is a required field.</b> If apportionment does not apply, enter "100.0000%." If percentage is from Form 4A-2, check (✓) the space after the arrow . . . . . ▶ <input type="checkbox"/>	<b>3</b>	_____	<b>%</b>
<b>4</b>	Multiply line 2 by line 3. This is Wisconsin net business income . . . . .	<b>4</b>	_____	<b>.00</b>
<b>5</b>	Enter the greater of \$25 or 0.2% (0.002) of the amount on line 4, but not more than \$9,800. This is your economic development surcharge . . . . .	<b>5</b>	_____	<b>.00</b>

**Amount Due or Refund**

<b>6</b>	Estimated economic development surcharge payments and/or payments from Form WT-11	<b>6</b>	_____	<b>.00</b>
<b>7</b>	Withholding from Form W-2G . . . . .	<b>7</b>	_____	<b>.00</b>
<b>8</b>	Amended Return Only – amount previously paid . . . . .	<b>8</b>	_____	<b>.00</b>
<b>9</b>	Add lines 6 through 8 . . . . .	<b>9</b>	_____	<b>.00</b>
<b>10</b>	Amended Return Only – amount previously refunded. . . . .	<b>10</b>	_____	<b>.00</b>
<b>11</b>	Subtract line 10 from 9 . . . . .	<b>11</b>	_____	<b>.00</b>
<b>12</b>	Underpayment interest due (from Form 3U, line 18). If you annualized income on Form 3U, check (✓) the space after the arrow . . . . . ▶ <input type="checkbox"/>	<b>12</b>	_____	<b>.00</b>
<b>13</b>	<b>Amount due.</b> If the total of lines 5 and 12 is larger than line 11, enter amount owed . . . . .	<b>13</b>	_____	<b>.00</b>
<b>14</b>	<b>Overpayment.</b> If line 11 is larger than the total of lines 5 and 12, enter amount overpaid . . .	<b>14</b>	_____	<b>.00</b>
<b>15</b>	Enter amount of line 14 you want credited on 2012 estimated economic development surcharge . . . . .	<b>15</b>	_____	<b>.00</b>
<b>16</b>	Subtract line 15 from line 14. <b>This is your refund</b> . . . . .	<b>16</b>	_____	<b>.00</b>

<b>17</b>	Wisconsin property . . . . .	<b>17</b>	<b>.00</b>
<b>18</b>	Total company property . . . . .	<b>18</b>	<b>.00</b>
<b>19</b>	Wisconsin payroll . . . . .	<b>19</b>	<b>.00</b>
<b>20</b>	Total company payroll . . . . .	<b>20</b>	<b>.00</b>
<b>21</b>	Wisconsin sales . . . . .	<b>21</b>	<b>.00</b>
<b>22</b>	Total company sales . . . . .	<b>22</b>	<b>.00</b>

**Part II**

**Schedule 3K – Partners’ Distributive Share Items**

	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) . . . . . <b>1</b>	.00	.00 <b>1</b>	.00
	<b>2</b> Net rental real estate income (loss) ( <i>attach Form 8825</i> ) . . . <b>2</b>	.00	.00 <b>2</b>	.00
	<b>3</b> Other net rental income (loss) ( <i>attach schedule</i> ) . . . . . <b>3</b>	.00	.00 <b>3</b>	.00
	<b>4</b> Guaranteed payments . . . . . <b>4</b>	.00	.00 <b>4</b>	.00
	<b>5</b> Interest income . . . . . <b>5</b>	.00	.00 <b>5</b>	.00
	<b>6</b> Ordinary dividends . . . . . <b>6</b>	.00	.00 <b>6</b>	.00
	<b>7</b> Royalties . . . . . <b>7</b>	.00	.00 <b>7</b>	.00
	<b>8</b> Net short-term capital gain (loss) . . . . . <b>8</b>	.00	.00 <b>8</b>	.00
	<b>9</b> Net long-term capital gain (loss) . . . . . <b>9</b>	.00	.00 <b>9</b>	.00
	<b>10</b> Net section 1231 gain (loss) ( <i>attach Form 4797</i> ) . . . . . <b>10</b>	.00	.00 <b>10</b>	.00
	<b>11</b> Other income (loss) ( <i>attach schedule</i> ) . . . . . <b>11</b>	.00	.00 <b>11</b>	.00
	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
<b>Other Deductions</b>	<b>12</b> Section 179 deduction ( <i>attach Form 4562</i> ) . . . . . <b>12</b>	.00	.00 <b>12</b>	.00
	<b>13 a</b> Contributions . . . . .	.00	.00	.00
	<b>b</b> Investment interest expense . . . . .	.00	.00	.00
	<b>c</b> Section 59(e)(2) expenditures <b>(1)</b> Type _____			
	<b>(2)</b> Amount . . . . .	.00	.00	.00
<b>d</b> Other deductions ( <i>attach schedule</i> ) . . . . . <b>d</b>	.00	.00 <b>d</b>	.00	
<b>14</b> Net earnings (loss) from self employment . . . . .		.00		



**Credits**

<b>15</b>	<b>a</b>	Schedule _____	.00
	<b>b</b>	Schedule _____	.00
	<b>c</b>	Schedule _____	.00
	<b>d</b>	Schedule _____	.00
	<b>e</b>	Schedule _____	.00
	<b>f</b>	Schedule _____	.00
	<b>g</b>	Schedule _____	.00
	<b>h</b>	Schedule _____	.00
	<b>i</b>	Schedule _____	.00
	<b>j</b>	Schedule _____	.00
	<b>k</b>	Schedule _____	.00
	<b>l</b>	Schedule _____	.00
	<b>m</b>	Schedule _____	.00
	<b>n</b>	Schedule _____	.00
	<b>o</b>	Tax paid to other states (enter postal abbreviation of state) <b>(1)</b> _____ <b>(1)</b>	.00
		<b>(2)</b> _____ <b>(2)</b>	.00
		<b>(3)</b> _____ <b>(3)</b>	.00
	<b>p</b>	Wisconsin tax withheld _____ <b>(p)</b>	.00

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
------------------------------	--------------------	----------------	---------------------------

**Foreign Transactions**

<b>16</b>	<b>a</b>	Name of country or U.S. possession _____			
	<b>b</b>	Gross income from all sources _____	.00	.00	.00
	<b>c</b>	Gross income sourced at partner level _____	.00	.00	.00
		<i>Foreign gross income sourced at partnership level:</i>			
	<b>d</b>	Passive category _____	.00	.00	.00
	<b>e</b>	General category _____	.00	.00	.00
	<b>f</b>	Other ( <i>attach statement</i> ) _____	.00	.00	.00
		<i>Deductions allocated and apportioned at partner level:</i>			
	<b>g</b>	Interest expense _____	.00	.00	.00
	<b>h</b>	Other _____	.00	.00	.00
		<i>Deductions allocated and apportioned at partnership level to foreign source income:</i>			
	<b>i</b>	Passive category _____	.00	.00	.00
	<b>j</b>	General category _____	.00	.00	.00
	<b>k</b>	Other ( <i>attach statement</i> ) _____	.00	.00	.00
	<b>l</b>	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued _____	.00	.00	.00
	<b>m</b>	Reduction in taxes available for credit ( <i>attach statement</i> ) _____	.00	.00	.00
	<b>n</b>	Other foreign tax information ( <i>attach statement</i> ) _____	.00	.00	.00



		(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Alternative Minimum Tax (AMT) items	<b>17 a</b>	Post-1986 depreciation adjustment . . . . .	.00	.00	.00
	<b>b</b>	Adjusted gain or loss . . . . .	.00	.00	.00
	<b>c</b>	Depletion (other than oil and gas). . . . .	.00	.00	.00
	<b>d</b>	Oil, gas, and geothermal properties – gross income . . . . .	.00	.00	.00
	<b>e</b>	Oil, gas, and geothermal properties – deductions . . . . .	.00	.00	.00
	<b>f</b>	Other AMT items ( <i>attach schedule</i> ) . . . . .	.00	.00	.00
Other	<b>18 a</b>	Tax-exempt interest income . . . . .	.00	.00	.00
	<b>b</b>	Other tax-exempt income . . . . .	.00	.00	.00
	<b>c</b>	Nondeductible expenses . . . . .	.00	.00	.00
	<b>19 a</b>	Distributions of cash and marketable securities . . . . .	.00	.00	.00
	<b>b</b>	Distributions of other property. . . . .	.00	.00	.00
	<b>20 a</b>	Investment income . . . . .	.00	.00	.00
	<b>b</b>	Investment expenses . . . . .	.00	.00	.00
	<b>c</b>	Other items and amounts ( <i>attach schedule</i> ) . . . . .			.00
	<b>21 a</b>	Related entity expense addback. . . . .			.00
	<b>b</b>	Related entity expense allowable. . . . .			.00
	<b>22</b>	<b>Income (loss)</b> ( <i>see instructions</i> ). . . . .	.00		.00
<b>23</b>	<b>Gross income</b> (before deducting expenses) from all activities . . . . .			.00	

Person to contact concerning this return:	Phone #:	Fax #:
---	----------	--------

*Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Signature of General Partner	Date	Signature of Preparer	Date
------------------------------	------	-----------------------	------

**If you are not filing electronically, paper clip (don't staple or bind) a copy of your federal Form 1065, any accompanying schedules, and Schedules 3K-1.**

File electronically through the Federal/State E-Filing Program, or

Mail to: Wisconsin Department of Revenue  
 If partnership completed Part I . . . . . PO Box 8908, Madison, WI 53708-8908  
 If partnership only completed Part II . . . . . PO Box 8965, Madison, WI 53708-8965

